

2013 Johnson County Property Tax Report with Comparison to 2012

Legislative Services Agency

September 2013



This report describes property tax changes in Johnson County between 2012 and 2013.

Property tax changes in 2013 were affected most by local factors, such as changes in assessed values, deductions, levies, credits, and tax rates. However, three statewide trends affected a large number of counties.

- First, pay-2013 was a statewide reassessment year. In past reassessments there were double-digit percentage increases in assessed values, but this time assessments were almost unchanged statewide. The difference was trending, which has been adjusting assessments annually since 2007. Few counties experienced large assessment increases in 2013. Many experienced assessment decreases.
- Second, farmland assessments continued to rise, with the base rate of an acre increasing 8.7% from \$1,500 to \$1,630. High commodity prices and low interest rates were the reason. Rising farmland assessments were especially important in rural counties, where farmland is a larger part of total assessed value.
- Third, many local income tax credit rates increased substantially. This was due to a corrected distribution of local income tax revenues to local governments. Extra income tax revenue was applied to tax credits in 2013. This may mean that credit rates will fall (and tax bills will rise) in 2014.

Still, local factors were most influential in individual counties in 2013. Here is what affected taxes in Johnson County.

	Average Change in Tax Bill, All Property	Total Levy, All Units	Certified Net Assessed Value	Tax Cap Credits % of Levy
2013	1.4%	\$130,414,260	\$5,655,490,835	10.2%
Change		1.7%	-1.7%	
2012	0.4%	\$128,188,253	\$5,752,492,596	8.3%

Comparable Homestead Property Tax Changes in Johnson County

The total tax bill for all taxpayers in Johnson County increased by 1.4% in 2013. The main reason was a 1.7% increase in the levy. In this reassessment year, certified net assessed value in Johnson County decreased by 1.7%. Since the levy increased and assessments fell, tax rates increased, and this caused an increase in tax cap credits as a percent of the levy from 8.3% in 2012 to 10.2% in 2013.

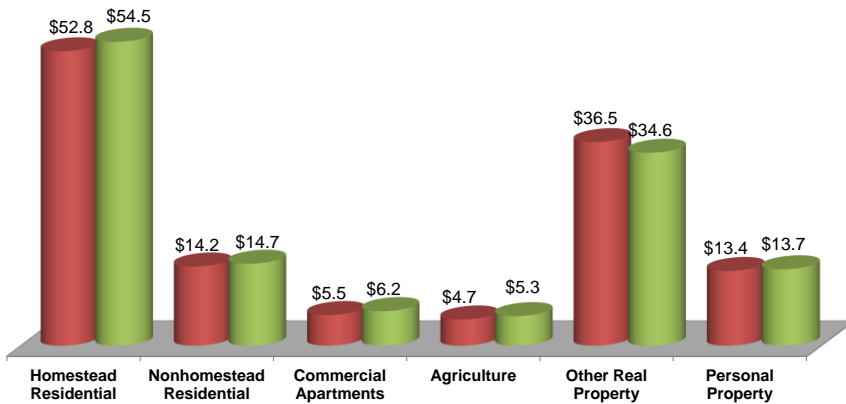
Johnson County homeowners experienced a small 1.6% increase in property tax bills in 2013. The main reason was an increase in property tax rates. Statewide, the average homeowner's tax bill was almost unchanged.

	2012 to 2013	
	Number of Homesteads	% Share of Total
Summary Change in Tax Bill		
Higher Tax Bill	20,914	54.5%
No Change	289	0.8%
Lower Tax Bill	17,176	44.8%
Average Change in Tax Bill	1.6%	
Detailed Change in Tax Bill		
20% or More	3,830	10.0%
10% to 19%	5,369	14.0%
1% to 9%	11,715	30.5%
-1% to 1%	289	0.8%
-1% to -9%	10,980	28.6%
-10% to -19%	4,162	10.8%
-20% or More	2,034	5.3%
Total	38,379	100.0%

Note: Percentages may not total due to rounding.

Comparison of Net Property Tax by Property Type (In Millions)

■ 2012 - Total \$127.1 ■ 2013 - Total \$129.0



In Johnson County most net property taxes were paid by homestead and business (other real and personal) property owners in 2013. Total net property taxes increased 1.4%, less than the average 2.1% increase statewide. Commercial apartments saw the biggest percentage increase, while business real net taxes decreased by the largest percentage.

Property tax rates increased in 48 of 52 Johnson County tax districts in 2013. The average tax rate rose by 3.5% because of a small levy increase and a small decrease in certified net assessed value. Statewide, the average tax rate increased by 4.2%.

The total levies of all government units in Johnson County increased by 1.7%, compared to a 3.7% statewide levy increase. Detailed levy changes for local governments in Johnson County are included in a later table.

Property Type	Gross AV Pay 2012	Gross AV Pay 2013	Gross AV Change	Net AV Pay 2012	Net AV Pay 2013	Net AV Change
Homesteads	\$6,095,295,761	\$6,153,906,650	1.0%	\$2,783,920,449	\$2,807,832,673	0.9%
Other Residential	1,043,036,300	1,083,079,950	3.8%	1,037,994,649	1,078,163,150	3.9%
Ag Business/Land	259,895,900	284,921,700	9.6%	259,086,748	284,232,474	9.7%
Business Real/Personal	2,520,710,557	2,403,038,724	-4.7%	2,050,270,244	1,953,009,273	-4.7%
Total	\$9,918,938,518	\$9,924,947,024	0.1%	\$6,131,272,090	\$6,123,237,570	-0.1%

Net AV equals gross AV less deductions and exemptions. Certified net AV is set with the budget, certified by the county auditor and used to calculate tax rates. It may be adjusted by the auditor to account for appeals. Net AV in the above table is summed from tax bills. It includes TIF allocations while Certified net AV does not. Gross AV also is summed from tax bills. Circuit breaker tax caps are calculated on gross AV.

Johnson County's total billed net assessed value was nearly unchanged, decreasing slightly by 0.1% in 2013. Declines in business assessments were nearly offset by increases in agricultural, other residential, and homestead assessments. Net assessed value for all of Indiana also was nearly unchanged, rising by only 0.1%.

Tax Cap Category	2012	2013	Difference	% Change
1%	\$5,035,424	\$5,644,639	\$609,215	12.1%
2%	5,034,557	6,194,370	1,159,814	23.0%
3%	1,431,212	2,366,036	934,824	65.3%
Elderly	78,029	154,875	76,846	98.5%
Total	\$11,579,222	\$14,359,921	\$2,780,699	24.0%
% of Levy	8.3%	10.2%		

Total tax cap credits in Johnson County were \$14.4 million, which was 10.2% of the levy. This was near the state average of 10.9%, but more than the median or typical county percentage of 4.2%. Tax rates were the main determinant of tax cap credits. Johnson County's average tax rate was above the statewide median

rate but below the statewide average rate. Tax cap credits were still near the statewide average because the county had a large number of high-valued homes, which were more likely to be eligible for tax cap credits at lower tax rates. Most of the tax cap credits in Johnson County were in the 2% nonhomestead residential/farmland category and the 1% homestead category. A later table shows tax cap credits by category for each local government unit.

Tax cap credits in Johnson County increased \$2,780,699 between 2012 and 2013. Credits as a share of the total levy rose to 10.2% in 2013 from 8.3% in 2012.

Johnson County Levy Comparison by Taxing Unit

Taxing Unit						% Change			
	2009	2010	2011	2012	2013	2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013
County Total	122,618,876	127,343,565	127,648,131	128,188,253	130,414,260	3.9%	0.2%	0.4%	1.7%
Johnson County	14,194,327	14,977,429	14,942,616	15,376,412	15,818,408	5.5%	-0.2%	2.9%	2.9%
Blue River Township	57,695	60,398	60,712	61,864	62,882	4.7%	0.5%	1.9%	1.6%
Clark Township	51,995	15,552	13,136	17,151	18,449	-70.1%	-15.5%	30.6%	7.6%
Franklin Township	148,583	165,321	142,206	144,695	148,939	11.3%	-14.0%	1.8%	2.9%
Hensley Township	10,075	9,796	6,747	8,946	11,492	-2.8%	-31.1%	32.6%	28.5%
Needham Township	19,156	20,171	20,193	14,848	21,365	5.3%	0.1%	-26.5%	43.9%
Nineveh Township	22,326	24,521	24,771	25,357	25,760	9.8%	1.0%	2.4%	1.6%
Pleasant Township	202,884	103,858	104,844	109,350	109,841	-48.8%	0.9%	4.3%	0.4%
Union Township	0	0	0	0	0				
White River Township	228,397	225,953	0	0	0	-1.1%	-100.0%		
Franklin Civil City	10,129,355	10,648,399	10,633,908	11,239,499	11,176,886	5.1%	-0.1%	5.7%	-0.6%
Greenwood Civil City	11,557,853	11,492,277	12,900,547	12,581,206	12,724,536	-0.6%	12.3%	-2.5%	1.1%
Bargersville Civil Town	592,076	598,608	1,083,728	1,775,168	1,725,293	1.1%	81.0%	63.8%	-2.8%
Edinburgh Civil Town	1,735,955	1,843,065	1,859,778	1,855,063	1,842,839	6.2%	0.9%	-0.3%	-0.7%
New Whiteland Civil Town	674,337	708,390	721,672	748,762	745,810	5.0%	1.9%	3.8%	-0.4%
Princes Lakes Civil Town	252,430	254,378	216,407	271,682	271,102	0.8%	-14.9%	25.5%	-0.2%
Trafalgar Civil Town	221,604	226,471	281,784	288,722	287,407	2.2%	24.4%	2.5%	-0.5%
Whiteland Civil Town	349,445	424,849	434,700	444,221	470,289	21.6%	2.3%	2.2%	5.9%
Clark-Pleasant Community School Corp	17,993,882	20,142,465	21,766,331	20,710,480	19,960,650	11.9%	8.1%	-4.9%	-3.6%
Center Grove Community School Corp	21,759,913	21,501,987	20,848,315	20,219,285	20,519,272	-1.2%	-3.0%	-3.0%	1.5%
Edinburgh Community School Corp	1,639,025	1,783,742	1,697,681	1,599,150	1,716,912	8.8%	-4.8%	-5.8%	7.4%
Franklin Community School Corp	16,853,089	17,317,008	16,975,541	17,690,848	19,005,982	2.8%	-2.0%	4.2%	7.4%
Greenwood Community School Corp	7,634,527	7,666,346	7,792,195	7,482,034	7,399,186	0.4%	1.6%	-4.0%	-1.1%
Nineveh-Hensley-Jackson United Sch Corp	2,730,652	3,090,658	3,052,577	2,881,449	3,546,299	13.2%	-1.2%	-5.6%	23.1%
Edinburgh-Wright-Hageman Public Library	131,987	151,343	151,872	120,759	78,826	14.7%	0.3%	-20.5%	-34.7%
Greenwood Public Library	1,301,542	1,346,483	1,009,747	1,234,780	1,193,433	3.5%	-25.0%	22.3%	-3.3%
Johnson County Public Library	3,763,450	4,873,081	3,053,027	3,208,121	3,200,731	29.5%	-37.3%	5.1%	-0.2%
White River Township Fire	4,040,282	4,096,075	3,975,071	3,893,674	4,092,855	1.4%	-3.0%	-2.0%	5.1%
Amity Fire Protection	60,077	50,475	53,650	80,002	111,345	-16.0%	6.3%	49.1%	39.2%
Nineveh Fire Protection District	94,547	95,837	99,902	102,907	103,157	1.4%	4.2%	3.0%	0.2%
Needham Fire Protection District	64,807	89,478	273,897	345,527	460,875	38.1%	206.1%	26.2%	33.4%
Bargersville Fire Protection	2,711,374	2,513,058	2,588,311	2,665,769	2,478,064	-7.3%	3.0%	3.0%	-7.0%
Whiteland Fire Protection	266,932	271,076	296,794	406,403	489,445	1.6%	9.5%	36.9%	20.4%
Hensley Fire Protection	147,759	152,976	155,928	158,435	160,457	3.5%	1.9%	1.6%	1.3%
Johnson County Solid Waste Mgmt Dist	391,138	402,041	409,543	425,684	435,473	2.8%	1.9%	3.9%	2.3%
Franklin City Redevelopment Commission	196,078	0	0	0	0	-100.0%			
Greenwood Redevelopment Commission	389,322	0	0	0	0	-100.0%			

Johnson County 2013 Tax Rates, Credit Rates, and Net Tax Rates for Homesteads by Taxing District

Dist #	Taxing District	Tax Rate	LOIT PTRC	Credit Rates					Net Tax Rate, Homesteads
				COIT Homestead	CEDIT Homestead	CEDIT Residential	LOIT Homestead	LOIT Residential	
41001	Blue River Twp	1.5032	--	--	--	--	--	--	1.5032
41002	Edinburg Town-Edinburg Library	3.7555	--	--	--	--	--	--	3.7555
41004	Blue River Twp-Amity FPD	1.6018	--	--	--	--	--	--	1.6018
41006	Clark Township-Needham FPD	2.5584	--	--	--	--	--	--	2.5584
41007	Clark Township-Whiteland FPD	2.6058	--	--	--	--	--	--	2.6058
41008	Franklin Township	2.1121	--	--	--	--	--	--	2.1121
41009	Franklin City-Franklin Twp	3.5188	--	--	--	--	--	--	3.5188
41010	Whiteland Town-Franklin Twp-WFPD	2.7598	--	--	--	--	--	--	2.7598
41011	Franklin Twp-Amity FPD	2.1779	--	--	--	--	--	--	2.1779
41012	Franklin Twp-Needham FPD	2.2841	--	--	--	--	--	--	2.2841
41013	Franklin Twp-Bargersville FPD	2.3978	--	--	--	--	--	--	2.3978
41014	Franklin Twp-Whiteland FPD	2.3315	--	--	--	--	--	--	2.3315
41015	Hensley Township	1.3165	--	--	--	--	--	--	1.3165
41016	Trafalgar Town-Hensley Twp	2.0461	--	--	--	--	--	--	2.0461
41017	Needham Township-Needham FPD	2.2757	--	--	--	--	--	--	2.2757
41018	Franklin City-Needham Twp	3.5104	--	--	--	--	--	--	3.5104
41019	Needham Township-Amity FPD	2.1695	--	--	--	--	--	--	2.1695
41020	Nineveh Township-Nineveh FPD	1.3239	--	--	--	--	--	--	1.3239
41021	Princes Lakes Town-Nineveh FPD	1.7887	--	--	--	--	--	--	1.7887
41022	Trafalgar Town-Nineveh Twp	2.0555	--	--	--	--	--	--	2.0555
41023	Pleasant Twp-CP School	2.4815	--	--	--	--	--	--	2.4815
41024	Pleasant Twp-Greenwood School	1.3475	--	--	--	--	--	--	1.3475
41025	Gnwd City-Pleas Twp-CP School	3.0669	--	--	--	--	--	--	3.0669
41026	Gnwd City-Pleas Twp-Gnwd School	1.9329	--	--	--	--	--	--	1.9329
41027	New Whiteland Town	3.1053	--	--	--	--	--	--	3.1053
41028	Whiteland Town-Pleas Twp-Whiteland FPD	3.0270	--	--	--	--	--	--	3.0270
41029	Franklin City-Pleasant Twp	3.7860	--	--	--	--	--	--	3.7860
41030	Gnwd City-Pleas Twp-CP School	3.0259	--	--	--	--	--	--	3.0259
41031	Pleasant Twp-CP School-Gnwd Library	2.5225	--	--	--	--	--	--	2.5225
41032	Pleasant Twp-Gnwd School-Gnwd Library	1.3885	--	--	--	--	--	--	1.3885
41033	Pleasant Twp-Whiteland FPD	2.5987	--	--	--	--	--	--	2.5987
41034	Union Township	2.1063	--	--	--	--	--	--	2.1063
41035	Bargersville Town-Union Twp-BFPD	3.1170	--	--	--	--	--	--	3.1170
41036	Union Township-BFPD	2.3810	--	--	--	--	--	--	2.3810
41037	White River Twp-BFPD	1.6847	--	--	--	--	--	--	1.6847
41038	White River Twp-White River FP	1.6516	--	--	--	--	--	--	1.6516
41039	Bargersville Town-White River Twp	2.4207	--	--	--	--	--	--	2.4207
41040	Gnwd City-White River Twp-Cnty Lib	2.0456	--	--	--	--	--	--	2.0456
41041	Gnwd City-WR Twp-CG School-Cnty Lib	2.0483	--	--	--	--	--	--	2.0483
41042	Gnwd City-Pleas Twp-Gwd School-Cnty Library	1.8919	--	--	--	--	--	--	1.8919
41043	Gnwd City-WR Twp-Gnwd School-Cnty Library	1.8872	--	--	--	--	--	--	1.8872
41044	Hensley FPD-Franklin Twp	2.1231	--	--	--	--	--	--	2.1231
41046	Edinburg Town-Blue River Twp-Cnty Library	3.7302	--	--	--	--	--	--	3.7302
41047	Gnwd City-CP School-Clark Twp-Cnty Library	3.0330	--	--	--	--	--	--	3.0330
41048	Whiteland Town East - Whiteland FPD	2.5987	--	--	--	--	--	--	2.5987
41049	Trafalgar Town-Nineveh Twp-Nineveh FPD	2.0535	--	--	--	--	--	--	2.0535
41050	Gnwd City-CP School-Gwd Library-PI-MTE	2.3707	--	--	--	--	--	--	2.3707
41051	Gwd City-Gwd School-Gwd Library-PI-MTE	1.2367	--	--	--	--	--	--	1.2367
41052	Gwd City-CP School-Co Library-PI-MTE	2.3297	--	--	--	--	--	--	2.3297
41053	Gwd City-Co Library-WR FPD-WR-MTE	1.6516	--	--	--	--	--	--	1.6516
41054	Barg Town-Barg FPD-WR Twp-MTE	1.6847	--	--	--	--	--	--	1.6847

Notes: A *Taxing District* is a geographic area of a county where taxing units overlap, so the sum of the taxing unit tax rates is the total district rate.

The *Tax Rate* is the gross levy divided by net assessed value, in dollars per \$100 assessed value.

The *LOIT*, *COIT*, and *CEDIT* credits are funded by local income taxes.

The *Net Tax Rate for Homesteads* is calculated by reducing the tax rate by the various credit percentages.

Johnson County 2013 Circuit Breaker Cap Credits

Taxing Unit Name	Circuit Breaker Credits by Property Type					Circuit Breaker as % of Levy	
	(1%) Homesteads	(2%) Other Residential and Farmland	(3%) All Other Real/Personal	Elderly	Total	Levy	
<i>Non-TIF Total</i>	5,644,473	6,164,046	2,012,893	154,719	13,976,130	130,414,260	10.7%
<i>TIF Total</i>	166	30,325	353,143	156	383,790	10,827,247	3.5%
<i>County Total</i>	5,644,639	6,194,370	2,366,036	154,875	14,359,921	141,241,507	10.2%
Johnson County	528,793	547,584	159,848	17,923	1,254,148	15,818,408	7.9%
Blue River Township	1,075	4,668	2,828	112	8,683	62,882	13.8%
Clark Township	1,558	1,280	0	12	2,850	18,449	15.4%
Franklin Township	6,405	10,418	6,789	182	23,794	148,939	16.0%
Hensley Township	1	10	0	7	18	11,492	0.2%
Needham Township	2,450	1,452	455	25	4,381	21,365	20.5%
Nineveh Township	1	2	0	70	73	25,760	0.3%
Pleasant Township	3,957	4,609	165	111	8,843	109,841	8.1%
Union Township	0	0	0	0	0	0	
White River Township	0	0	0	0	0	0	
Franklin Civil City	867,616	1,065,573	670,117	15,380	2,618,685	11,176,886	23.4%
Greenwood Civil City	368,382	365,715	17,286	16,694	768,077	12,724,536	6.0%
Bargersville Civil Town	206,874	78,330	1,708	1,080	287,992	1,725,293	16.7%
Edinburgh Civil Town	63,695	280,822	170,146	4,045	518,708	1,842,839	28.1%
New Whiteland Civil Town	45,529	84,007	4,430	1,127	135,093	745,810	18.1%
Princes Lakes Civil Town	30	0	0	1,034	1,064	271,102	0.4%
Trafalgar Civil Town	160	1,458	0	201	1,819	287,407	0.6%
Whiteland Civil Town	50,208	29,476	1,139	945	81,768	470,289	17.4%
Clark-Pleasant Community School Corp	1,581,804	1,703,273	69,014	24,096	3,378,186	19,960,650	16.9%
Center Grove Community School Corp	336,771	111,776	0	14,384	462,931	20,519,272	2.3%
Edinburgh Community School Corp	31,436	136,506	82,707	3,121	253,770	1,716,912	14.8%
Franklin Community School Corp	1,163,939	1,437,088	777,132	26,200	3,404,359	19,005,982	17.9%
Greenwood Community School Corp	22,880	0	0	10,683	33,563	7,399,186	0.5%
Nineveh-Hensley-Jackson United Sch Corp	253	1,783	0	5,436	7,472	3,546,299	0.2%
Edinburgh-Wright-Hageman Public Library	2,734	11,977	7,281	174	22,166	78,826	28.1%
Greenwood Public Library	30,888	36,309	2,037	1,604	70,838	1,193,433	5.9%
Johnson County Public Library	112,635	107,153	33,917	3,405	257,109	3,200,731	8.0%
White River Township Fire	10,670	5,456	0	2,834	18,959	4,092,855	0.5%
Amity Fire Protection	854	1,235	0	150	2,239	111,345	2.0%
Nineveh Fire Protection District	4	3	0	282	288	103,157	0.3%
Needham Fire Protection District	26,464	29,522	0	390	56,376	460,875	12.2%
Bargersville Fire Protection	120,603	60,629	778	1,629	183,639	2,478,064	7.4%
Whiteland Fire Protection	40,909	30,376	715	783	72,783	489,445	14.9%
Hensley Fire Protection	339	481	0	109	929	160,457	0.6%
Johnson County Solid Waste Mgmt Dist	14,557	15,075	4,401	493	34,526	435,473	7.9%
Franklin City Redevelopment Commission	0	0	0	0	0	0	
Greenwood Redevelopment Commission	0	0	0	0	0	0	
TIF - Franklin City-Franklin Twp	0	4,816	240,566	0	245,382	1,877,061	13.1%
TIF - Trafalgar Town-Hensley Twp	0	640	0	156	796	81,696	1.0%
TIF - Franklin City-Needham Twp	0	5,860	51,561	0	57,421	1,448,868	4.0%
TIF - Greenwood City-CP Sch-PI Twp	0	3,133	48,293	0	51,426	2,585,364	2.0%
TIF - Greenwood City-Pleasant Twp	0	0	0	0	0	1,729,381	0.0%
TIF - Gwd City-CP Sch-Co Lib	166	14,876	11,702	0	26,744	2,960,270	0.9%
TIF - Bargersville Town-Union Twp-Barg FPD	0	0	1,022	0	1,022	27,599	3.7%
TIF - Bargersville Town-White River	0	999	0	0	999	117,009	0.9%

Notes: Circuit breaker tax cap credits are tax savings for taxpayers and revenue losses for local government units. Circuit breaker credits are highest in tax districts with the highest tax rates. These are usually districts that include cities or towns because the municipal tax rate is included in the district tax rate. This means that most circuit breaker credits are in cities and towns and in units that overlap cities and towns.

Circuit Breaker Credit Types:

Homesteads are owner-occupied primary residences and include homestead land and buildings in the 1% tax cap category. Owner-occupied mobile homes and agricultural homesteads are included in this category. This category only includes credits on the portion of the property that qualifies as a homestead.

Other Residential/Farmland includes small rental housing units, larger commercial apartments, second homes, long-term care facilities, and farmland, in the 2% tax cap category.

All Other Real/Personal is commercial, industrial, and utility land and buildings, and business equipment, including agricultural equipment, in the 3% tax cap category. This category also includes credits on the portion of homeowner properties that do not qualify as a homestead.

Elderly includes credits for the 2% annual limit on homestead tax bill increases for low-income homeowners, age 65 and over.

The *Total Levy by Unit* is gross property taxes levied, before all tax credits. For TIF districts, this amount represents the TIF proceeds before circuit breaker credits. This information is included to allow comparison to the circuit breaker revenue losses.

Numbers may not total due to rounding.